

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

FILED
U.S. DISTRICT COURT
2007 JUN 15 A 10:14

LANA VENTO CHARITABLE TRUST,
by and through Richard G. Vento and
Lana J. Vento as its Trustees, RICHARD
G. VENTO, and LANA J. VENTO,

Petitioners,

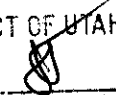
vs.

UNITED STATES OF AMERICA,

Respondent.

Civil No. 2:06-CV-00891 BJS
Civil No. 2:06-CV-01052 BSJ
Civil No. 2:06-CV-01053 DAK
(Consolidated)

ORDER

DISTRICT OF UTAH
BY:  DEPUTY CLERK

The above-captioned consolidated case¹ came before the court on March 2, 2007 and April 20, 2007, for a hearing on a number of related motions, including: (1) the Petition to Quash Third-Party Summons, filed on October 18, 2006 (dkt. no. 2) in the above-captioned case; (2) the Petition to Quash IRS Third-Party Summons, filed on December 20, 2006 in *Lana J. Vento v. United States*, Case No. 2:06-cv-1052 BSJ (dkt. no. 1); (3) the Petition to Quash IRS Third-Party Summons, filed on December 20, 2006 in *Richard G. Vento v. United States*, Case No. 2:06-cv-1053 DAK (dkt. no. 1); (4) the United States' Motion to Dismiss or, in the Alternative, United States' Motion for Summary Denial of Petition to Quash Third Party Summons and for Summary Enforcement of the Summons, filed on January 22, 2007 (dkt. no. 12) in the above-captioned

¹On February 26, 2007, the court granted the parties' joint motion to consolidate and accordingly consolidated *Lana J. Vento v. United States*, Case No. 2:06-cv-01052 BSJ, and *Richard G. Vento v. United States*, Case No. 2:06-cv-01053 DAK, into the above-captioned matter. (Order dated February 26, 2007 (dkt. no. 23).)

case (hereinafter the "United States' Motion to Dismiss"); (5) the United States' Motion for Summary Denial of the Petition to Quash and Counterpetition to Enforce the IRS Summons Issued to Gary G. Hatch, filed on February 26, 2007 (dkt. no. 24) in the above-captioned case (originally filed on February 8, 2007 in *Lana J. Vento v. United States*, Case No. 2:06-cv-1052 BSJ (dkt. no. 9)); and (6) the United States' Motion for Summary Denial of the Petition to Quash and Counterpetition to Enforce the IRS Summons Issued to Gary G. Hatch, filed on February 26, 2007 (dkt. no. 29) in the above-captioned case (originally filed on February 16, 2007 in *Richard G. Vento v. United States*, Case No. 2:06-cv-1053 DAK (dkt. no. 8)).² Having considered the parties' briefs and arguments, as well as the law and facts relevant to the pending motions, the court enters the following Order.

IT IS ORDERED that:

1. In the matter of *Lana Vento Charitable Trust v. United States*, Case No. 2:06-cv-00891 BSJ, the court finds that the petitioners failed to properly serve the United States with notice of their petition to quash the Internal Revenue Service's third-party summons to Gary G. Hatch in accordance with Fed. R. Civ. P. 4(i) and within 20 days after notice of the third-party summons was given to the petitioners, as required by 26 U.S.C. § 7609(b)(2)(B). The court, therefore, lacks subject-matter jurisdiction. Accordingly, the United States' Motion to Dismiss (dkt. no. 12 in the above-captioned case) is **GRANTED**; and the Petition to Quash Third-Party Summons (dkt. no. 2 in the above-captioned case) is **DISMISSED**.

2. In the matters of *Lana J. Vento v. United States*, Case No. 2:06-cv-1052 BSJ and

²(See Minute Entry for March 2, 2007 Hearing (dkt. no. 33); Minute Entry for April 20, 2007 Hearing (dkt. no. 60).)

Richard G. Vento v. United States, Case No. 2:06-cv-1053 DAK, the court finds that the United States has met its burden to obtain enforcement of the IRS summons issued to Gary G. Hatch by establishing that such summons was issued for a legitimate purpose, seeks information relevant to that purpose, seeks information that is not already within the Internal Revenue Service's possession, and satisfies all administrative steps required by the United States Code.³

Accordingly, the United States' Motion for Summary Denial of the Petition to Quash and Counterpetition to Enforce the IRS Summons Issued to Gary G. Hatch, filed on February 26, 2007 (dkt. no. 24) in the above-captioned case (originally filed in *Lana J. Vento v. United States*, Case No. 2:06-cv-1052 BSJ (dkt. no. 9)) is **GRANTED**; the United States' Motion for Summary Denial of the Petition to Quash and Counterpetition to Enforce the IRS Summons Issued to Gary G. Hatch, filed on February 26, 2007 (dkt. no. 29) in the above-captioned case (originally filed in *Richard G. Vento v. United States*, Case No. 2:06-cv-1053 DAK (dkt. no. 8)) is **GRANTED**; the Petition to Quash IRS Third-Party Summons, filed in *Lana J. Vento v. United States*, Case No. 2:06-cv-1052 BSJ (dkt. no. 1) is **DENIED**; and the Petition to Quash IRS Third-Party Summons, filed in *Richard G. Vento v. United States*, Case No. 2:06-cv-1053 DAK (dkt. no. 1) is **DENIED**. If in responding to the IRS summons, Mr. Hatch produces any document that is already in the IRS's possession, the IRS shall return such duplicate document to Mr. Hatch promptly after becoming aware of the duplication.

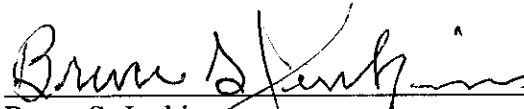
3. The matter of *Lana Vento Charitable Trust v. United States*, Case No. 2:06-cv-00891 BSJ, having been dismissed, the parties are directed to file any further pleadings or papers in the matter of *Lana J. Vento v. United States*, Case No. 2:06-cv-1052 BSJ, which remains

³See *United States v. Powell*, 379 U.S. 48, 57-58 (1964).

consolidated with *Richard G. Vento v. United States*, Case No. 2:06-cv-1053 DAK.

DATED this 15 day of June, 2007.

BY THE COURT:

A handwritten signature in cursive script, reading "Bruce S. Jenkins", written over a horizontal line.

Bruce S. Jenkins

United States Senior District Judge.